

### **ABSTRACT OF THE DISCLOSURE**

The invention provides for a position budgeting and control system as well as for a method and a computer program for evaluating and controlling human resource budgets by retrieving human resource relevant data from a data base and evaluating a human resource budget for a given human resource object for a predefined period of time on the basis of said retrieved data, storing the result of said evaluation and monitoring said budget during said predefined period of time.

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